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# Certified public accountants of the state of New York, June 1920

New York State Society of Certified Pubic Accountants

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**Certified Public  
Accountants**

OF THE

*State of New York*

---

**JUNE 1920**

**Certified Public  
Accountants**

OF THE

*State of New York*

---

**JUNE 1920**

# ***Certified Public Accountants***

OF THE

State of New York

---

JUNE 1920

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**T**HE following list of names and the certificate numbers of those to whom Certified Public Accountant certificates have been granted by The University of the State of New York to June 1920, was compiled from the available official sources, and is believed to be complete and accurate. The New York State Society of Certified Public Accountants assumes no responsibility, however, for errors which may have occurred in its compilation.

The designation of deceased certificate holders represents the available information, but as there is no source from which a complete list of such deceased certificate holders could be secured, it is probable that the information given on this point is incomplete.

NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

Office of the Secretary,  
120 Broadway, New York.

NAME	CERTIFICATE NUMBER
Aaronson, Benjamin . . . . .	736
Abrahams, John W. . . . .	66
*Acher, Walter H. . . . .	756
Adams, Edward . . . . .	67
*Adams, James R. . . . .	687
*Aderer, Alexander . . . . .	424
Agar, Nathan . . . . .	487
*Aitkin, Henry, Jr. . . . .	770
*Akabas, Max H. . . . .	738
Alfke, Charles J. . . . .	748
Allen, Chester A. . . . .	853
Allen, Frank C. . . . .	368
†Allen, Franklin . . . . .	68
†Allen, John L. M. . . . .	133
*Alsofrom, Jacob . . . . .	820
Alther, Phillip F. . . . .	637
Anser, William H. S. . . . .	836
*Anderson, Hugh M. . . . .	278
Anderson, Harold C. . . . .	488
Andrews, Horace St. J. . . . .	253
Angelo, William . . . . .	87
Anstie, Lillian . . . . .	672
*Anyon, James T. . . . .	31
*Archer, John P. . . . .	216
Archer, William G. . . . .	865
†Arnold, Thomas E. . . . .	32
*Aronson, Mortimer I. . . . .	880
*Asch, Burnham . . . . .	572
Ascher, Frederick . . . . .	162
*Ashdown, Edward A. . . . .	318
*Atkins, Harold B. . . . .	426
Atkins, Robert . . . . .	427
Axel, Mathias . . . . .	749

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† Deceased.

NAME	CERTIFICATE NUMBER
*Bacas, Paul E. ....	489
†Bagot, Thomas .....	45
*Baker, Keith L. ....	511
Ballard, George T. ....	688
Banks, Howard Mellen .....	428
*Barber, Edgar M. ....	178
Barker, Christine Ross .....	143
Barnett, Julian L. ....	801
*Barr, James .....	739
Barrett, Percy Spencer .....	648
*Basson, Philip E. ....	490
Batchelder, Francis J. ....	429
*Bauer, George F., Jr. ....	457
*Baum, Abraham .....	780
Baumes, William H. ....	215
*Baxter, Alexander J. ....	669
*Bayer, Walter A. ....	273
Bayne, Robert. ....	237
*Beach, Harold V. ....	583
†Beach, Oren M. ....	139
†Beaujon, Anton R. ....	33
*Bechert, William C. ....	651
Beck, Herbert .....	142
*Bell, Hermon F. ....	409
*Bell, William H. ....	513
Belser, Frank C. ....	392
*Bender, Daniel H. ....	345
Bender, Jacob .....	514
Benjamin, Michael E. ....	458
Bennett, George E. ....	829
*Benson, Edward A. ....	695
*Benson, Philip A. ....	432
*Berdon, David .....	717
Berenson, Moses A. ....	811
Berg, William .....	872
*Bergen, George L. ....	319
*Bernstein, William .....	773
Berran, Robert J. ....	781
Bersohn, Abraham P. ....	830
*Beukers, Leon C. ....	534
*Bicknell, Henry M. ....	346
Bierck, Albert B. ....	69

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† Deceased.

NAME	CERTIFICATE NUMBER
*Biermann, Diedrick P.....	347
Blanchard, Maurice L.....	854
*Blattner, Benjamin . . . . .	847
*Blomqvist, Erik J... . . . .	821
*Blumenstock, Morris . . . . .	855
Boies, Justus W.....	196
Bostwick, Warren R.....	163
†Both, Charles . . . . .	34
*Boulger, Sylvester S.....	658
Bourke, Raymond W.....	584
Bower, Charles F.....	837
Bowman, Franklin . . . . .	491
†Boyce, David E.....	459
Boyden, Walter L.....	292
Bradley, Robert S.....	460
Brady, Arthur A.....	856
Brady, Edward . . . . .	741
†Bragg, Henry T.....	109
*Braman, Bert C.....	573
Brennan, Robert T. . . . .	146
Brennan, Thomas J. . . . .	214
*Breyer, Edwin W.....	499
Brinkerhoff, Edgar D.....	320
Briskin, Barnett . . . . .	742
*Broaker, Frank . . . . .	1
Broderick, Dillon F.. . . .	535
*Brown, Raymond C. . . . .	369
Brown, Robert H. . . . .	410
Brown, Robert R. . . . .	134
*Brummer, Leon . . . . .	88
*Bruneau, Armand L. A.....	515
*Bryan, Charles T.....	782
*Buhle, Benedict F.....	321
*Buncke, Henry C.... . . . .	339
Burlingame, Charles M.....	238
*Burnett, Lawrence . . . . .	656
*Byrnes, Thomas W.....	516

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Public Accountants.  
† Deceased.



## NAME

CERTIFICATE  
NUMBER

Cady, Charles E.....	123
Caesar, William James.....	89
*Calvert, Joseph F.....	322
Camman, Eric A.....	810
Camp, Irving L.....	343
Campbell, Hudson .....	70
Campbell, William A.....	461
†Carnrienke, John E.....	120
Carpenter, Walter A.....	188
†Carson, William .....	46
*Carter, Clarence H.....	718
*Cartwright, Otho G.....	689
*Cavanagh, James T.....	303
Chadburn, Harold E.....	654
Chaffee, Willis L.....	279
Chalmers, Rashleigh .....	144
Chambellan, Pierre .....	719
*Chambers, Frederick D.....	585
Champlin, Hervey S.....	135
Chapman, Edwin N. ....	217
†Chapman, Richard M.....	2
†Charles, Edward C.....	119
*Child, Chester P.....	255
Christmas, Theodore T.....	814
*Church, George H.....	166
*Citrin, Morris .....	536
*Clair, Francis R.....	203
Clancy, Edward A.....	683
Clarke, Andrew A.....	15
Clerihew, Alexander .....	90
*Clowes, Francis J.....	802
†Cocheu, Theodore, Jr.....	301
Cockey, Edward T.....	91
Coit, Frank S.....	195
*Colley, Frederick G.....	586
*Collier, Herbert G.....	218
*Conant, Leonard H.....	3
*Condell, Mark .....	517

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† Deceased.

NAME	CERTIFICATE NUMBER
*Conklin, Joseph M.....	434
*Conkling, William H.....	492
*Conlin, Woolsey W.....	783
*Conroy, Thomas F.....	643
*Cook, Henry R. M.....	107
*Cook, Howard B.....	304
Cooley, Morgan L.....	344
*Cornwall, Arthur B.....	462
*Corwin, Hamilton S.....	56
Coughlan, Martin A.....	538
Coughlan, Thomas J.....	690
Cowan, James D.....	587
Cowell, Lewis P.....	58
Cowles, Walter C.....	35
*Cox, Henry C.....	659
Craemer, Edmond S.....	710
*Craemer, William.....	430
Craig, Eugene B.....	189
Cramer, George S.....	753
*Cranstoun, William D.....	423
Cronin, Harold R.....	863
Culver, Abel I.....	213
†Cuthbert, Robert L.....	16

Dariff, George.....	763
Daub, Theodora.....	356
Davidson, Arnold.....	17
*Davies, Wm. Sanders.....	4
Davis, Henry C.....	71
*Davis, Morton I.....	720
*Dawson, James H.....	125
*Dawson, John P.....	711
Day, Clarence M.....	256

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NAME	CERTIFICATE NUMBER
*Dean, Thomas B. ....	116
*Dean, Walter N. ....	415
Decker, Hiram E. ....	269
*Deike, F. William. ....	293
Denby, Edwin ....	257
†Dennis, Rodney S. ....	5
*Dennis, William H. ....	239
*Dickinson, A. Lowes. ....	479
*Dillingham, Robert H. ....	519
*Dillman, Albert Frank. ....	411
Dillen, John R. ....	727
Dixey, Thomas B. ....	290
Dixon, Hiram R. ....	92
*Djorup, Christian ....	422
Dodd, Frank N. ....	114
Dolowitz, Alexander ....	677
*Donohue, John A. ....	815
*Donohue, John J. ....	772
Doty, Albert Murdock. ....	431
*Douglas, Robert S. ....	305
*Driscoll, Jas. J. ....	386
Duane, Thomas W. ....	179
DuBois, Frank G. ....	177
Dunbar, Willis C. ....	348
*Dunn, Homer Adams. ....	306
Dunning, Alden W. ....	270
Dutton, Charles ....	180

Ebbels, Clarence L. ....	219
*Eckes, Peter A. ....	520
*Edmonds, David J. ....	93
Ehrengart, Carl ....	387
*Ehrsam, Arno . ....	775

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Public Accountants.

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NAME	CERTIFICATE NUMBER
Eichenbaum, Joseph G.....	684
*Eisenkoff, Irving M.....	831
Ellis, Herbert W.....	240
Elmendorf, John S.....	731
*Enfer, Emile P.....	776
Engel, Emmanuel . . . . .	721
Enthoven, Edward J.....	280
*Epstein, Meyer . . . . .	784
*Epstein, Samuel L.....	761
Erieg, David L.....	385
*Esquerre, Paul Joseph.....	537
Ewen, William A. C.....	72

Fahr, John W., Jr.....	696
*Fairbanks, Kenneth . . . . .	435
Fairchild, Arthur C.....	241
*Farrell, James F.....	436
Farrell, H. A. D.....	803
Farrington, Wesley . . . . .	73
*Fedde, Adolf S.....	323
Feder, Daniel . . . . .	785
*Feinberg, Edward . . . . .	757
*Ferguson, Irving B.....	357
*Fernald, Henry B.....	437
*Fero, De Roy Smith.....	181
Ferris, Stephen D.....	848
Field, Randall M.....	743
Field, William H.....	258
*Finke, Myron A.....	714
*Firth, Joseph W.....	412
*Fischer, August . . . . .	47
Fischman, Samuel . . . . .	758

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NAME	CERTIFICATE NUMBER
†Fisher, Joseph . . . . .	697
*Fisher, Leon O. . . . .	140
Fitch, Stanley G. H. . . . .	588
*FitzGerald, Richard . . . . .	521
†Folsom, Edgar M. . . . .	175
Forster, George F. . . . .	324
Forester, William J. . . . .	762
†Foster, Morton . . . . .	606
*Fox, Adolph . . . . .	440
†Francis, John W. . . . .	74
*Frank, Joseph . . . . .	730
*Fraser, John . . . . .	325
Freeman, Benjamin . . . . .	574
*Freeman, Herbert Charles . . . . .	281
*Freeman, Wm. Egerton . . . . .	274
*Friedman, Charles . . . . .	678
*Friedman, Jacob . . . . .	822
Friedman, Lester M. . . . .	403
Frost, Edwin D. . . . .	786
Frost, Raymond M. . . . .	857
Fuchs, Charles C. . . . .	493
*Fuller, Lewis C. . . . .	550

*Gaastra, Bauke . . . . .	522
*Galenson, Louis P. . . . .	732
Gallaher, Ernest Y. . . . .	148
Gallien, Brace M. . . . .	813
*Gaynor, Philip B. . . . .	358
*Geller, Bernard M. . . . .	575
*Gerry, Louis C. . . . .	596
Getz, Joseph . . . . .	764
*Gewitz, Edward . . . . .	881
Gilmore, Walter B. . . . .	494
*Gimson, Lawrence K. . . . .	220

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Public Accountants.  
† Deceased.

NAME	CERTIFICATE NUMBER
*Glass, Joseph E.....	866
*Glover, Patrick W. R.....	463
Glunts, James D.....	438
*Goldberg, Maurice .....	628
*Goldberg, Morris W.....	539
Goldberg, William H.....	391
*Goldman, A. Robert.....	858
*Goldsborough, C. Carroll.....	393
Goldschmidt, Hermann E.....	540
*Goldsmith, Bertram . . . . .	799
Goldstein, Chas. J.....	523
*Gompers, Lewis, Jr.....	625
*Goodloe, J. S. M.....	167
Goodman, Edward C.....	188
*Gordon, John .....	327
†Gottsberger, Francis .....	36
Gottheimer, Abel .....	682
*Gough, Edward C.....	465
Gulle, Charles H.....	816
*Graef, Joseph Edwin.....	439
Grant, James .....	206
Gray, Elmer O.....	634
*Greeley, Harold Dudley.....	589
†Greene, Thomas L.....	174
*Greendlinger, Leo .....	373
*Greenfeld, Henry G.....	705
*Greenfield, Fred W.....	328
*Greenman, Howard .....	152
*Greenspan, Aaron .....	635
Greenway, William R., Jr.....	655
Grey, David L.....	234
Griffing, Edward S.....	464
*Griffis, Claude F.....	617
*Gross, Louis . . . . .	594
*Grossman, Daniel . . . . .	765
*Grundmann, Otto A.....	307
*Gunnell, Edward . . . . .	190
*Gunnell, William J. . . . .	118

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NAME	CERTIFICATE NUMBER
*Haag, Joseph .....	168
*Haberstroh, Fred .....	308
*Haight, Harry H.....	500
Hallet, Walter E.....	309
Hamilton, James A.....	37
*Hand, Oliver K.....	329
†Hardcastle, Joseph .....	104
*Hardy, Willoughby D.....	542
Harman, Frank S.....	873
*Harned, Franklin M.....	264
†Harney, Henry .....	18
Harris, Arthur H.....	609
*Hart, Harold B.....	243
*Harvey, Edwin, Jr.....	404
†Haskins, Charles W.....	6
*Hauser, Andrew M.....	466
Hawkins, Herbert B.....	618
Hayes, Edward H.....	197
Head, George R. N.....	349
*Hecht, Charles .....	310
Hellenberg, Lawrence H.....	774
Heller, Martin G.....	874
*Heller, Samuel .....	698
*Helleron, Chas. E. W.....	330
*Helmus, John .....	838
Hemenway, Leslie .....	728
*Hergert, Peter .....	495
*Herington, P. Reginald. ....	126
Hersh, Max M.....	787
Hersloff, Nils Brae.....	136
Hertle, John C.....	160
*Hessol, Philip H.....	619
Heywood, Myrtle Corbett.....	673
*Hickey, John F.....	590
Hickson, Ralph P.....	496
†Hifton, Eugene A.....	221
Hinds, George Kent.....	388
Hipwell, Herbert W.....	414
*Hirschfield, Adolph .....	374
*Hogan, Thomas J.....	839
Holde, Rudolph .....	169
*Homes, Henry .....	425

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NAME	CERTIFICATE NUMBER
Hooke, Edward W.....	38
Hophan, Anthony .....	646
Horley, Thomas R.....	106
*Horn, George F.....	543
*Horne, Henry Abbott.....	442
†Horowitz, Benjamin .....	826
Hotson, Robert C.....	204
Hourigan, John .....	19
†How, Francis St. G.....	94
†Howard, Thomas P.....	75
Howley, John .....	164
*Hubbard, Louis S.....	182
*Hudson, Paul H.....	350
*Hughes, Charles L.....	699
*Hughes, James F.....	545
Hunt, Frank G.....	205
*Hunter, Alexander .....	232
*Hurdman, Fred H.....	375
Hutchinson, Harold G.....	497
Hutchinson, Richard N.....	48
*Hyans, Edward M.....	294
Hyer, Samuel C.....	498
*Iffla, George H.....	331
*Immke, Henry W.....	244
*Irwin, William B.....	766
*Ives, Raymond .....	546
Ivimey, William H.....	468

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Public Accountants.

† Deceased.



NAME	CERTIFICATE NUMBER
Jablow, Abraham . . . . .	767
*Jacobs, Benjamin . . . . .	610
*Jacobs, David B. . . . .	660
Jacobs, I. William . . . . .	849
*Jacobson, Charles . . . . .	443
Jacobson, Hyman I. . . . .	867
*Jacobson, Samuel J. . . . .	685
†Jasper, William H. . . . .	105
†Jaudon, William B. . . . .	95
*Johnson, Harry S. . . . .	597
Johnson, William B. . . . .	444
*Judd, Orrin R. . . . .	191

*Kadison, Louis . . . . .	376
*Kamerman, David . . . . .	788
Kane, Peter James . . . . .	611
*Kanin, Charles A. . . . .	744
Kaplan, Sidney . . . . .	644
*Karmel, Abraham . . . . .	445
Kass, Joseph Bernard . . . . .	652
Kavanagh, John B. . . . .	96
Keep, John . . . . .	149
Kelly, Daniel F. . . . .	145
†Kelley, James N. . . . .	49
Kenney, Thomas H. . . . .	469
*Kera, Jacob W. . . . .	789
Kerr, George . . . . .	832
Kerr, James C. . . . .	50
Kesselman, Robert D. . . . .	598
*Ketchum, Nelson V. . . . .	110
†Kittredge, Anson O. . . . .	121
†Klaw, Aaron M. . . . .	130
†Kleberg, Alex A. . . . .	117

\* Member New York State Society of Certified Public Accountants.

† Deceased.

NAME	CERTIFICATE NUMBER
*Klein, Charles A.....	547
*Klein, Joseph J.....	524
*Koch, John H.....	591
*Koehler, Theo.....	76
Kortjohn, Martin . . . . .	750
*Kottemann, William C.....	700
*Kraft, Samuel . . . . .	790
Kramer, Louis . . . . .	875
Krebs, George R.....	859
*Kuhns, Maurice S.....	97
Kunz, Louis . . . . .	713
*Kurz, Meyer . . . . .	823

*Lachenbruch, Milton C.....	569
Lafrentz, Ferdinand W.....	20
Laird, Raymond G.....	377
La Mantia, Stephen A.....	701
Lamb, Fergus.....	21
*Landwehr, Harry C.....	670
*Lang, Walter C.....	525
Lange, Frank F. L.....	245
Leach, Frederick R.....	332
†Leahy, John M.....	150
Leeder, Erwin W.....	868
Leffler, Edwin E.....	850
*Leidesdorf, Samuel D.....	283
LeJeune, Capel E.....	39
Leonard, Michael J.....	817
Leonhauser, Ulysses L.....	153
Lever, Samuel H.....	40
*Levine, Hyman B.....	626
Levowitz, Daniel J.....	876
*Levy, Saul . . . . .	800

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† Deceased.

NAME	CERTIFICATE NUMBER
†Lewis, Richard .....	111
Lichtenberg, Joseph .....	378
*Lingley, Richard T.....	127
*Link, Charles C.....	359
*Linzel, Frank A.....	777
*Little, Albert E. ....	173
Little, George E. ....	183
†Little, Stephen . ....	171
*Little, W. Paxton.....	172
*Loeb, Simon . ....	702
*Loewenwarter, Paul L.....	592
*Loomis, John R.....	51
Lord, Frank K.....	691
Loudoun, Wood D.....	165
*Lovejoy, Ernest W.....	512
*Lovelace, Meredith B.....	692
*Lovibond, Arthur M.....	526
Low, George A.....	260
Lowenstein, Harriet R.....	351
*Lubin, Louis.....	379
*Ludewig, Herman E.....	360
*Ludlam, Charles S.....	115
*Lybrand, William M.....	518
Lytle, Wilbur L.....	623

*Maas, Pieter C.....	470
*Maass, Herman C.....	155
*MacElveen, William.....	548
MacFall, Thomas J.....	198
*MacInnes, Duncan.....	189
*Mackenzie, Charles A.....	471
Mackenzie, John.....	472
MacMartin, John A.....	223

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Public Accountants.

† Deceased.

NAME	CERTIFICATE NUMBER
MacNeille, Walter C.....	400
*MacRae, Farquhar J.....	23
*Madden, John T.....	549
*Magilton, John J.....	527
Main, Frank W.....	295
*Makay, Alexander F.....	413
Malven, Stephen St. J.....	362
Mandel, Frank E.....	715
*Maney, Allie G.....	627
Mann, Richard D. W.....	77
†Manvel, Frederick C.....	8
*Mapes, Lester D.....	311
†Marin, John C.....	124
Markel, Arnold.....	722
*Marks, Irving M.....	804
*Marshall, Frederick.....	333
Martin, Adelbert B.....	608
†Martin, Andrew B.....	24
Martin, Clarence A.....	25
*Masch, Solomon.....	733
*Mason, Jarvis W.....	151
Mason, John D.....	122
*Masterson, Francis J.....	778
Mather, Charles E.....	751
*Maxcy, Charles J.....	645
May, John H.....	312
May, Robert W.....	199
*McAllister, Edward A.....	629
McClellan, William W.....	261
*McClement, John H.....	98
McCormack, Hugh A.....	416
*McCulloh, Charles S.....	184
McDermott, Thomas M.....	805
McGibbon, Brownell.....	7
*McHeffey, T. Leonard.....	417
*McIntosh, Gould.....	840
*McKenna, James A.....	22
*McKeon, Winfield.....	624
*McLaughlin, George V.....	541
*McMahon, Oliver R.....	818
*McPike, Edward J.....	593
*McWhorter, Chas. F.....	361
Meech, Henry C.....	156

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NAME	CERTIFICATE NUMBER
Mehl, Joseph J.....	557
Meinhardt, Harold S.....	877
*Mendes, Henry E.....	473
Mercer, Charles J.....	9
Merkle, Andrew E.....	869
*Merrill, Leon A.....	582
*Meyer, Henry .....	367
*Meyer, Louis .....	703
*Meyer, Max .....	334
Meyer, Robert .....	474
*Michaelson, Benedict S.....	745
*Millar, Edward B.....	680
*Miller, David .....	746
*Miller, Philip Northrop.....	446
*Mitchell, S. Roger.....	128
*Moldenhauer, Frederick W.....	576
Monk, Arthur P.....	671
*Montgomery, Robert H.....	467
Moore, Albert S.....	551
*Moreinis, Meyer .....	791
Morris, Benjamin T.....	860
*Morris, Charles E.....	510
*Morris, Moe .....	716
Morse, Perley.....	291
Morton, Oscar E.....	78
*Moull, John.....	224
Mont, Charles B., Jr.....	878
Mowat, William C.....	64
*Moyer, Melbourne S....	296
*Muller, Marcus A.....	552
*Myer, George W., Jr.....	363
*Myers, Walter P.....	528

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NAME	CERTIFICATE NUMBER
Nelson, Godfrey N.....	380
*Neville, Francis D.....	447
*Newman, James J.....	561
*Newman, Norman C.....	486
Nichols, Sheldon R.....	364
*Nicholson, Fred T.....	365
*Nicholson, J. Lee.....	190
*Nichtberger, Samuel.....	792
*Nicklas, C. Aubrey.....	577
Nield, Charles F.....	79
†Niles, Charles E.....	99
*Niles, Henry A.....	59
*Niven, John B.....	157
*Noone, John.....	475
*Noyes, Carlos F.....	529
Nugent, James E.....	476
Nugent, Thos. J.....	246
Nunn, Arthur E.....	806
Nusbaum, William J. J.....	553

Ostrow, Meyer J.....	723
Owen, Edward.....	207

*Pabst, Henry C.....	477
*Pace, Homer S.....	352
†Page, Elliot B.....	185
*Palmer, Leslie E.....	612

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NAME	CERTIFICATE NUMBER
Pangborn, Lemuel M.....	620
*Pangborn, Warrel S.....	313
*Paperno, Leon A.....	661
*Park, James.....	225
Parkman, Harold E.....	861
Parmet, Meyer.....†	554
*Pasley, Robert S.....	530
†Patterson, Andrew S.....	41
*Patterson, Edward C.....	478
*Patterson, Samuel D.....	176
Patterson, Stuart H.....	137
Patterson, William R.....	599
Payne, John B.....	501
Peck, Cola S.....	247
Peet, David K.....	448
Pehrson, Frank A.....	662
Penny, John .....	100
Pentlarge, Theodore.....	129
Perine, Edward T.....	636
*Perkins, Albert M.....	555
†Perrenoud, Gustavus F.....	42
*Perrine, Leroy L.....	502
*Perry, Charles W.....	600
*Peyser, Michael .....	638
*Phelps, Charles D.....	43
*Phinney, Robert N.....	556
Pierce, Thomas W.....	265
*Pirman, Ernest J.....	734
*Pittluck, Chas. H.....	630
†Pladwell, John E.....	80
Pohley, John H.....	340
*Pomerance, Nathaniel .....	768
*Potter, Arthur G.....	248
†Powell, Robert F.....	192
Powelson, John A.....	503
*Powers, Lorin C.....	381
Pozdena, Richard J.....	667
*Probert, Edwin.....	300
Proud, John. ....	226

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*Reeve, Frederic E.....	559
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*Reinfeld, Alexander . . . . .	639
Reinhardt, Charles T.....	752
*Requa, S. Erwin.....	807
*Reuck, George M.....	480
*Rhyne, William C.....	601
*Richardson, Franklin W.....	200
*Ridgway, James L.....	267
*Rigby, Percy B.....	249
Robbins, Ira B.....	675
*Roberts, T. Cullen.....	154
Roberts, Thomas E. C.....	26
†Robinson, Charles P.....	57
Robinson, Edward C.....	275
*Rohrbach, John F. D.....	613
Rollo, David . . . . .	27
*Rolnik, Max . . . . .	862
*Rose, Alfred.....	60
Rosenbaum, Arnold M.....	841
Rosenbaum, Herman.....	532
Rosenblum, Henry . . . . .	824

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Rosenblum, Nathan .....	679
*Rosenkrans, Alvin J.....	724
Rosenzweig, Samuel . . . . .	825
Ross, William M.....	560
Rossman, P. P.....	882
*Rossmore, Emerson E.....	676
Rotzel, Clare Leo.....	382
†Rouse, John E.....	170
Ruby, William H.....	663
*Rucker, Robert H.....	271
Ruehl, Walter . . . . .	833
*Ryan, Patrick L.....	284
†Ryan, Thomas P.....	63

*Sachs, Daniel.....	285
Salway, Wm. S.....	101
Sandler, Joseph . . . . .	879
Sandler, Nathan .....	704
Sands, Herbert Ray.....	396
*Sanford, David R.....	314
Sanford, Frederic H.....	193
†Saper, J. E.....	405
*Sargent, Sidney E.....	28
*Schaefer, Frederick P.....	674
*Schapiro, Jacob .....	631
*Schapiro, Louis . . . . .	754
*Schlessinger, Max .....	649
*Schnackenberg, John H.....	602
Schneider, Frederick.....	263
*Schoenberg, Nathan.....	603
Schott, Arnold .....	650
*Schultheis, Matthew.....	397
*Schultz, Ernest F.....	406

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Schulze, John W.....	562
*Schuyler, Theophilus . . . . .	712
*Schweitzer, Samuel B.....	793
Scott, Frank J.....	735
*Scovell, Clinton H.....	449
*Scoville, Clifford E.....	614
*Scudder, Lawrence W.....	581
Seal, Arthur, Jr.....	563
*Searle, Harry F.....	131
Seidman, Frank E.....	657
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Self, Edward.....	52
Seller, Frank Alfred.....	407
*Sells, E. W.....	10
Semple, Allan.....	383
Shaible, Wm. G.....	62
Shankland, James A.....	112
*Shea, James H., Jr.....	725
*Shearman, Weston Jas.....	384
Sheinberg, Wolf.....	433
Sheperdson, William.....	504
Sheridan, Frank J.....	81
Sherman, Harry B.....	505
Shipway, George W.....	450
*Shmerler, Maxwell . . . . .	771
Shoemaker, Edward W.....	286
Silverstein, George . . . . .	640
*Simonoff, Louis . . . . .	615
*Simson, Leslie N.....	353
*Sinclair, Arthur B.....	297
Sinclair, George . . . . .	268
Sinnott, George H.....	621
Slater, Dayton O.....	533
†Slattery, Edward A.....	161
*Small, Francis . . . . .	693
Smith, Arthur W. . . . .	44
Smith, Charles B. . . . .	53
Smith, Daniel C. . . . .	132
*Smith, Edward C.....	418
Smith, F. Harold . . . . .	419
*Smith, Harry M. . . . .	485
*Smith, John J. . . . .	604
Smith, Ralph W.....	706

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*Snoke, Chas. R. ....	578
Sobel, Joseph ....	616
*Sohn, Maurice Irwin.....	864
*Sonderling, Samuel J.....	564
*Sparrow, John R.....	54
†Sprague, Chas. E.....	11
*Spratlin, Arthur T.....	236
Spritzer, Samuel L.....	794
*Squires, Frederick W.....	250
Stander, Louis E.....	481
*Stark, Dana Fox.....	420
*Steinberg, William . ....	834
*Stell, John C.....	509
*Stelle, Lewis R.....	354
*Stern, Alfred J.....	338
*Sterrett, Joseph E.....	483
*Stevens, Elmer O.....	408
Stevens, Frank A. ....	277
Stevens, Richard F. ....	29
Stevenson, Chas. C.....	191
*Stevenson, Spencer B.....	759
Stewart, Andrew ....	883
Stocking, Chas. H.....	102
Stockwell, Herbert G.....	531
Stollerman, Maurice W.....	709
*Stone, Edmund N.....	421
†Stott, Frank I.....	12
*Stover, Arthur W.....	842
†Stratton, Robert M.....	147
Strickland, Sylvester E.....	82
*Strong, George J.....	668
*Struss, Wm. J.....	366
*Suffern, Edward L.....	65
Suffern, Ernest S.....	317
*Sufrin, Oscar J.....	726
*Sugarman, Max . ....	812
Sullivan, Thos J.....	83
*Sulzer, John R.....	565
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Tabb, Jacob P.....	851
Tackman, Julius .....	298
*Tallent, James E.....	747
†Tate, Daniel C.....	30
*Taylor, Otto F.....	819
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*Teele, Arthur W.....	13
Tellison, Robert F.....	843
Thayer, Arthur F.....	262
Thomas, Charles .....	272
*Thornton, Frank Waldon.....	451
*Tinsley, Alex L.....	227
*Tinsley, Richard P.....	228
Tipson, Frederick S.....	84
Todman, Frederick S.....	795
*Tomlins, Royden B.....	870
*Topper, William .....	482
Tosch, Ulysses S.....	835
*Townsend, Ferdinand C.....	55
*Treiber, Frederick A.....	355
Tuercke, Werner .....	571
*Turner, John J.....	632
Twamley, James H.....	707

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*Ulbricht, Richard E.....	186
Ullman, Felix .....	506
Ullmann, Morris .....	740
†Ulman, Stephen A.....	229

Van Dyke, Wm. B.....	230
Van Horan, Theo. J.....	201
*Varay, Henry .....	641
*Vaughan, Arthur S.....	187
Vedder, Harry M. C.....	288
Velck, Anthony G.....	871
*Veysey, Walter H. P.....	192
*Vine, Alfred W.....	507

*Wachtell, Theodore .....	664
†Wade, Edie B.....	579
Wagner, Peter H.....	729
Waldman, Louis .....	844
*Walker, Alfred P.....	14
Wandmacher, Frederick C.....	441
Ward, Burt C.....	605
*Warner, Philip J.....	681
Warren, Haynes L.....	85
Warshaw, Israel .....	845
†Watkins, Henry A.....	158

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*Watkins, Luther K.....	760
*Watson, John E.....	567
*Watson, Wm. A.....	233
Weaver, George .....	159
*Weber, George H.....	779
Weber, Jay Anthony.....	401
*Webster, Henry M.....	544
*Webster, Norman E.....	508
*Weinberger, David E.....	827
*Weinstein, Louis . . . . .	769
Weinstein, Reuben .....	633
Weiss, Joseph .....	622
*Weiss, Wm. F.....	141
Wellington, Charles O.....	568
Werber, Charles F.....	846
*West, Wm. H.....	389
Westervelt, Benjamin E.....	686
Wheeler, Frank R.....	755
*White, James F.....	580
Whitehead, John W.....	103
*Whittlesey, Willis Savage.....	452
†Wicks, Alfred H.....	86
*Wiegand, Peter C.....	289
*Wiegand, William B.....	828
*Wildman, John Raymond.....	453
*Wilkinson, Fred L.....	737
Wilkinson, George .....	302
*Williams, Cyrus .....	231
*Willvonseder, Ernest .....	454
*Wilmott, Arthur .....	399
*Wilson, F. J.....	796
Wilson, Howard L.....	665
*Winans, De Kay .....	458
Winkler, Oscar .....	808
*Wohnsiedler, John .....	342
*Wolff, Arthur .....	299
*Wolff, Geo. F.....	315
*Wolff, Mark .....	370
*Wood, Ernest Neff .....	390
*Wood, J Frederick E.....	456
*Wood, Theodore S.....	642
Woodman, Charles E.....	402

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*Worfolk, Frederic .....	653
*Wright, Allan W.....	797
Wright, Frederick G.....	666
Wright, Henry C.....	202
*Wuerfel, G. A., Jr.....	798
*Wulfing, Frederick W.....	809
*Wyman, Joseph G.....	316
*Wythes, Harold A.....	570

†Yalden, James .....	138
*Young, Albert F. ....	484
*Young, Eugene V. ....	595

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*Zuckerman, Henry . ....	708

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